

100-4293

TO : Comptroller

THROUGH: Chief, Technical Accounting Staff

SUBJECT: Survey of the Budget/Fiscal Branch of the
Office of Communications.

1. PROBLEM

To survey, in collaboration with a member of the Management Staff, the Budget/Fiscal Branch of the Office of Communications with respect to:

- a. The functional responsibilities assigned to it.
- b. The technical procedures followed.
- c. The fulfillment of the Comptroller requirements.
- d. The adequacy of the present T/O from the standpoint of grades, career designations and number of employees.

2. FACTS BEARING ON THE PROBLEM

- a. The Budget/Fiscal Branch of the Office of Communications is under the supervision of the Chief, Administration Staff, Office of Communications.
- b. The authorized T/O consists of ten slots, six of which are identified as SF Career personnel and the remaining four as SC Career personnel.
- c. The organizational strength is 11 employees which is one in excess of the authorized level. This extra employee is a detail, grade GS-11, from the Finance Division, Office of the Comptroller.
- d. Its present organizational structure is as follows:

Supervision

Branch Chief - GS-13 - SF Career
Secretary - GS-6 - SC Career

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Budget Section

Chief - GS-12 - SF Career
Assistant Chief - GS-11 - SF Career
Clerk - GS-7 - SF Career

Fiscal Section

Acting Chief (position not yet established) - A GS-11
on detail from the Finance Division, Office of the
Comptroller
Senior Clerk - GS-7 - SF Career
Clerk - GS-6 - SF Career
3 Clerks - GS-5, 4 and 3 - SC Career

- e. The most complex responsibility assigned to the Budget/
Fiscal Branch is the preparation and execution of the
budget for the Office of Communications. This is due to
its world-wide activities.
- f. Less complex, but equally important, are its other fiscal
responsibilities, which are of two general types:
 - (1) Travel and allowance matters; these represent by far
the most time-consuming and important fiscal respon-
sibilities.
 - (2) Miscellaneous (e.g., routine reimbursement vouchers,
advances, maintenance of an imprest fund, insurance
and credit union matters).
- g. The basic responsibilities assigned to it and procedures
followed are similar to those of Budget and Fiscal units
in the DD/P Area, except as noted below:
 - (1) Communications personnel assigned to DD/P overseas
installations remain under the control of the Office
of Communications and are not, as is the case with
most other Agency employees, administratively serv-
iced by the DD/P Area Division responsible for the
respective field installation. This causes substan-
tial additional processing of financial transactions
by the Office of Communications at headquarters.
 - (2) Its obligation and allotment records are maintained
by object class. The Office of Communications feels
that this extra work is justified as it provides for
a more detailed control of funds and facilitates the

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preparation of various budgetary reports for internal management and Comptroller's use.

- (3) The total absence of DD/P-type operational projects.

3. DISCUSSION

a. Budget Section

- (1) Recognition by the Budget/Fiscal Branch of the fact that its most complex and important responsibility is the preparation and execution of the budget has resulted in the exclusive assignment of its two most senior personnel (GS-12 and GS-11) to the budget functions. This has caused a lack of supervisory personnel for the handling of other fiscal matters. Such exclusive assignment of available supervisory personnel to a single function creates a surplus of supervision for this one function which is contrary to the best principles of good organization.
- (2) The allotment and cost authority control records are being maintained by the budget clerk (GS-7). This function consists principally of posting predetermined obligations and use of cost authority (from requisitions) and recording costs from machine listings. It is believed that this function could be more appropriately and efficiently performed in the Fiscal Section.
- (3) In summary, it is felt that if the function of maintaining the allotment records were transferred to the Fiscal Section, the remaining Budget Section workload could be carried by the present Budget Chief (GS-12) with the active guidance of the branch chief and the assistance of a GS-7 clerk. Periodic additional assistance during peak workloads caused by budget calls could be provided the Section by personnel assigned elsewhere in the Branch. By assigning only two employees to the Budget Section, the need for the position of Assistant Chief of Budget Section would be eliminated. The slot and ceiling of this position could be used to establish a position for a Chief of the Fiscal Section, and the incumbent or the employee presently on detail could be returned to the Office of the Comptroller. This would reduce the organizational strength of the Budget/Fiscal Branch to its authorized level.

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b. Fiscal Section

- (1) As stated above, the transfer to the Fiscal Section of the slot and ceiling of the position of the Assistant Chief of Budget Section would permit the establishment of a position for Chief of the Fiscal Section. However, a problem of grade might be created by this transfer. Mr. [REDACTED] of the Salary and Wage Division, Office of Personnel, has advised the undersigned that from the standpoint of position descriptions presented in October 1959, the Salary and Wage Division recommended that if a position for Chief of the Fiscal Section were established, it should carry a GS-9 rating rather than a GS-11 as proposed by the Office of Communications. This problem might be resolved by a revision of the position description based upon the additional responsibility for allotment and cost control records recommended for transfer to this Section. 25X1A9a
- (2) Although considerable travel is performed by the employees in the Office of Communications which in turn requires the processing and typing of many travel requests, travel orders, and claims, it is felt that this workload together with the processing of other fiscal documents and related typing assignments should not require the full time of five clerks. Therefore, the transfer of the function of maintaining the allotment and cost authority control records to these clerks could be accomplished without overburdening them.
- (3) With respect to the large volume of travel orders and claims, it was noted that the present Acting Chief of the Fiscal Section feels obligated to review each and every document prior to releasing it for further processing. It is felt that a Chief of the Fiscal Section should be discouraged from making such a total review of documents which is both time-consuming and costly, and we suggest that he review only complex or out-of-the-ordinary travel documents, and delegate the responsibility for reviewing routine travel documents to his chief travel clerk. Such action would free the section chief for more active supervision of the section and permit more expeditious handling of dispatches and other fiscal policy matters.

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- (4) In summary, it is felt that a Chief of the Fiscal Section could handle field dispatches on fiscal matters, review out-of-the-ordinary fiscal documents, control Imprest Fund disbursements, provide guidance on insurance and credit union matters and actively supervise a clerical section consisting of five employees who could handle all routine fiscal matters and related clerical functions as well as absorb the responsibility for the maintenance of the allotment and cost authority control records.
- (5) Currently the employee acting as Chief of the Fiscal Section spends more time than his counterpart in other Agency Budget/Fiscal units on servicing employees of the Office of Communications with respect to travel and related fiscal entitlements. This is because:
- (a) Many of the personnel in the Office of Communications are technicians and have neither the training nor the time to familiarize themselves with fiscal regulations which means that all fiscal entitlements and claims must be explained to and prepared for each employee.
 - (b) The majority of employees in the Office of Communications are either assigned overseas or in an almost constant travel status with accompanying problems of TDY entitlements, home leave privileges, and lateral shipments of household effects.
 - (c) Financial entitlements of all field employees of the Office of Communications are processed by their headquarters Administration Staff.
- (6) This administrative servicing of field employees by the headquarters Administration Staff causes a never lessening workload for the Fiscal Section in preparing PCS travel orders and replying to countless dispatches from the field regarding fiscal regulations and entitlements with respect to travel, shipments of household effects, overtime, withholding Tax Statements, Payroll Change Notices, etc. In view of the excessive burden, this world-wide administration places on the

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Office of Communication's Administration Staff at headquarters, it is felt that the financial affairs of field personnel of the Office of Communications should be processed by the area division and/or field installation to which they are assigned. This would require budgetary adjustments and a redetermination of policy to define the scope of "administrative servicing" as set forth in [REDACTED], so as not to disrupt the technical control which should continue to be exercised by the Office of Communications.

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4. RECOMMENDATIONS

It is recommended that the Office of Communications:

- a. Reassign the responsibility for maintaining the allotment and cost authority control records from the Budget Section to the Fiscal Section.
- b. Establish the position of Chief of Fiscal Section, and request classification thereof based on entire job responsibility as herein recommended.
- c. Assign a qualified employee to the position recommended in b above.
- d. Request realignment of the T/O of the Budget/Fiscal Branch as indicated below. This suggested realignment is based on the foregoing recommendations and the present workload and provides for retaining the ten slots currently authorized without any change in career designations:

Supervision

Branch Chief - SF - GS-13
*Secretary - SC

Budget Section

Chief - SF - GS-12 (Substitute for Branch Chief in latter's absence.)
Clerk - SF - GS-7

Fiscal Section

Chief - SF (see 4b, above).
2 Senior Clerks - SF - GS-7 and GS-6
*3 Junior Clerks - SC

* GS grades have not been recommended for SC Career personnel.

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- e. Request the Comptroller to recall the unassigned employee resulting from implementation of c above.
- f. In coordination with the Deputy Director (Plans), consider making arrangements whereby all overseas field personnel of the Office of Communications will be administratively serviced by the area division and/or field installation to which they are assigned, and when this change has been effected reduce the personnel assigned to the Fiscal Section commensurate with the workload remaining.


Technical Accounting Staff

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Management Staff

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CONCER:

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Chief, Technical Accounting Staff

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TO : Comptroller

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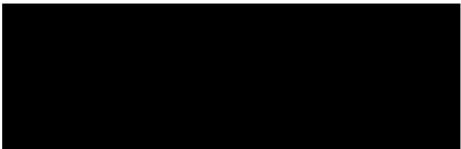
DATE: 12 APR 1960

FROM : Chief, Budget Division

SUBJECT: Survey of Communications Budget
and Fiscal Branch

1. The Budget Division is of the opinion that the Office of Communications Budget and Fiscal Branch, with its present complement, compares favorably with other offices of comparable size and workload. It can be generally agreed, however, that with a more careful distribution of skills, as recommended by this survey, the office may function satisfactorily in spite of a cut in personnel of one individual. This would assume that greater experience among the employees would accomplish the work required without an increase in the large amounts of overtime formerly necessary at peak budget preparation periods.

2. The Division also recognizes the organizational "sense" of servicing overseas Communications employees through the area divisions in which they are located. Again we must point out that Communications administrative support has been of a consistently high quality. We would recommend that this change be deferred until we are satisfied that equally strong support can be given through the DD/P offices.

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